

## Form 3521 – Low-Income Housing Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3521bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
0020	Building Identification Number (BIN)		N	9		
	<b>Part I – Credit Computation</b>					
0030	Eligible Basis Decreased – Yes	1	A	1	“X” or Blank	
0040	Eligible Basis Decreased – No	1	A	1	“X” or Blank	
0050	Current Year Credit	2	N	12		
	<b>Enter Any Pass-Through Low-Income Housing Credits</b>					
0060	Shareholder – Sch. K-1 (100S), Line 12a – Name Of Entity	3(a)1	AN	35		
0070	Shareholder – ID (FEIN)	3(b)1	N	9		
0080	Shareholder – Building ID (BIN)	3(c)1	N	9		
0090	Amount Of Credit	3(d)1	N	12		
0100	Beneficiary – Sch. K-1 (541), Line 11d Or Line 11e – Name Of Entity	3(a)2	AN	35		
0110	Beneficiary – ID (FEIN)	3(b)2	N	9		
0120	Beneficiary – Building ID (BIN)	3(c)2	N	9		
0130	Amount Of Credit	3(d)2	N	12		
0140	Partner/LLC – Sch. K-1 (565,568), Line 13b – Name Of Entity	3(a)3	AN	35		
0150	Partner/LLC – ID (FEIN)	3(b)3	N	9		
0160	Partner/LLC – Building ID (BIN)	3(c)3	N	9		

## Form 3521 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0170	Amount Of Credit	3(d)3	N	12		
0180	Add Amounts In Column (d)	3	N	12		
0190	Add Line 2 And Line 3	4	N	12		
0200	Amount From Line 4 From Passive Activities	5	N	12		
0210	Subtract Line 5 From Line 4	6	N	12		
0220	Allowable Credit From Passive Activities	7	N	12		
0230	Credit Carryover From Prior Year	8	N	12		
0240	Add Line 6 Through Line 8	9	N	12		
0250	Total Amount Of Credit Allocated	10	N	12		
0260	Subtract Line 10 From Line 9	11	N	12		
	<b>Part II – Carryover Computation</b>					
0270	Amount Of Credit Claimed	12	N	12		
0280	Subtract Line 12 From Line 11	13	N	12		
	<b>Part III – Basis Recomputations</b>					
0290	Date Building Placed In Service	14(a)	DT	6	YYYYMM	
0300	Date Building Placed In Service	14(b)	DT	6	YYYYMM	
0310	Building Identification Number	15(a)	N	9		
0320	Building Identification Number	15(b)	N	9		
0330	Eligible Basis Of Building	16(a)	N	12		
0340	Eligible Basis Of Building	16(b)	N	12		
0350	Total	16(c)	N	12		
0360	Low Income Portion Percentage	17(a)	N	5		

## Form 3521 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0370	Low Income Portion Percentage	17(b)	N	5		
0390	Multiply Line 16 By Line 17	18(a)	N	12		
0400	Multiply Line 16 By Line 17	18(b)	N	12		
0420	Applicable Percentage	19(a)	N	5		
0430	Applicable Percentage	19(b)	N	5		
0450	Multiply Line 18 By Line 19	20(a)	N	12		
0460	Multiply Line 18 By Line 19	20(b)	N	12		
0470	Total	20(c)	N	12		
	Record Terminus Character			1	Value "#"	